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**657—10.14(124) Accountability of controlled substances.** The registrant shall maintain ultimate accountability of controlled substances and records maintained at the registered location.

- **10.14(1)** *Records*. Pursuant to rule 657—10.36(124,155A), records shall be available for inspection and copying by the board or its authorized agents for two years from the date of the record.
- **10.14(2)** *Policies and procedures.* The registrant shall have policies and procedures that identify, at a minimum:
- a. Adequate storage for all controlled substances to ensure security and proper conditions with respect to temperature and humidity.
- b. Access to controlled substances and records of controlled substances by employees of the registrant.
- *c.* Proper disposition of controlled substances. [ARC 3345C, IAB 9/27/17, effective 11/1/17]